

Forests and Tramways on account of reduction in transport charges of timber and also due to sale of released tramway rails. There have been reductions in expenditure under Land Revenue, Panchayats, Matches and Income-tax. Under Railway and Miscellaneous there was also increase in expenditure against anticipations, the former on account of larger maintenance cost and the latter on account of the contribution given to His Excellency the Viceroy's War Purposes Fund and also expenditure incurred under "Defence Measures".

THE REVISED ESTIMATES OF THE YEAR 1116

Coming to the current year we expect that the revenue of the State would show an increase of Rs. 5.7 lakhs over the budget estimate of Rs. 114.5 lakhs. The expenditure also is expected to rise : 2.7 lakhs over the budget estimate of Rs. 108.97 lakhs. The net result would be that the current year is expected to close with a surplus of Rs. 8.6 lakhs. We have been fortunate that both in the actuals of last year and the revised estimates of the current year the finances of the State have shown a distinct tendency to improve.

Compared to the budget estimates of the current year the revised estimates under Receipts show an increase of

Rs. 1.62 lakhs under Railway
Rs. 1.28 „ under Forests and Tramway
Rs. 1.16 „ under Customs
and Rs. 1.00 „ under Income-tax.

This is satisfactory. There have also been increases under Stamps, Abkari and Ganja, Interest and Miscellaneous. Though under Land Revenue proper there is a fall of Rs. 13,500 in the current year this has been to a very large extent made up by increased receipts expected under Miscellaneous of the Land Revenue department with the result that in the totals the revised estimate is almost equal to the budget estimate itself. There has been a small reduction of Rs. 16,000 under Public Works receipts and Rs. 55,000 under Matches. The reason for the fall under Matches is more on account of the fact that there has been a change in the period of the dates in the adjustment of revenue between the State and the Government of India. Complete details have been given in the Explanatory Memorandum.

So far as the expenditure of the current year is concerned against a decrease under Railway, Education and Matches there have been increases in a large number of account heads mostly under Miscellaneous, Public Health, Forests and Tramway, State

Conveyances, Interest charges and Stationery and Printing. The large increase of Rs. 2·3 lakhs under Miscellaneous is accounted for by an enhanced provision of Rs. 91,000 for defence measures and Rs. 1½ lakhs towards cyclone relief measures. Of this amount of one and a half lakhs, Rs. 20,000 was for free distribution of rice and Rs. 1,30,000 for free grants to the poor for purposes of house construction and agricultural improvements. The increase in expenditure under Forests and Tramway amounting to Rs. 27,000 is on account of the expansion of the activities of the department to meet the increased demands for timber on account of the War. Against the increased expenditure of Rs. 27,000 there has been an increase in income in the Forest department to the extent of Rs. 1,28,000. Increases under Charges for Prevention of Epidemics and cost of lymph account for the rise of Rs. 16,000 under Public Health. The decrease in expenditure under Matches is again on account of the difference in the date of adjustment of Matches revenue between the State and the Government of India. The variations under other heads do not call for any special comment.

BUDGET ESTIMATES FOR THE YEAR 1117

Receipts.—Taking up the estimates for the coming year we have anticipated Rs. 25 lakhs under Customs against the revised estimate figure of the current year amounting to Rs. 27·7 lakhs. The drop is purely on account of the temporary set back in the gross Customs collections of the Port on account of the war. Only Rs. 6·5 lakhs is provided under Income-tax against Rs. 8 lakhs in the revised estimate of 1116: this also on account of the fact that earnings from trade and commerce would not come to the same level as in the current year. Fortunately the gross revenue under the State Railway does not show any reduction as compared to the budget or revised estimates of the current year. It has been increasing from year to year as the following statement would show.

	Gross earnings (In lakhs of rupees)
Actuals of 1113	.. 16·71
" 1114	.. 16·87
" 1115	.. 17·53
Revised Estimate of 1116	.. 19·62
Budget Estimate of 1117	.. 20·00

Forest and Tramway is also expected to bring in a larger revenues of Rs. 39,000 over that of the revised estimate of the current year which itself was in excess of the budget estimate of 1116 by Rs. 1,28,000. Under Abkari and Ganja about Rs. 54,000 less than the revised estimate of the current year alone